--- 1/8th Pound - “Series of 1897” - SNUFF - design 22 x 28 mm. ---

--- RS-71 - recess printed in BLACK ink - *perf 12* ---

--- with the 19 mm. imprint “AMERICAN BANK NOTE CO. OTTAWA**” ---**

The Budget of **1891** raised the excise duty on *small packages* of snuff (i.e. weighing 5 pounds or less) having *over 40% moisture* from 20¢ (the **1886** excise rate) to 25¢ per pound.

The Budget of **1908** *abolishing the moisture rating for snuff* set a flat rate of 5¢ per pound on the product which by then had become a relatively “small ticket” sales item. Thus this1/8th pound stamp did not represent an even fraction of a tax cent. Simply put, this was 5¢ *excise duty* per eight 2 ounce packages sold.

★**RS-71**- 1/8th pound, black, perf 12, a used copy rollered **50-E** by the Toronto Excise Office

★**RS-71 SP** - 1/8th pound, black, perf 12, stamped ***Sample*** in purple script

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--- BABN's surcharges for the Budget of March 1943 ---

When the Budget of March 3rd 1943 under the "Special War Measures Act" increased the *excise tax* on manufactured tobacco from 1¢ to 2¢ per ounce (or fraction thereof) BABN overprinted obsolete sheets of the one-eighth pound "Series of 1897" stamp with a 5 mm. Gothic **1/16** and a 3 and 2 mm. two line Gothic **2¢ EXCISE / TAX** as the provisional **RS-81**.

★**RS-81** - **1/16** and **2¢ EXCISE / TAX** on the "Series of 1897"one-eighth pound **RS-71** for the March 1943 Budget

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At the same time, BABN surcharged obsolete sheets of the one-eighth pound "Series of 1897" stamp with a two line 7 and 2½ mm. Gothic **4c. / EXCISE TAX** as the provisional **RS-82**.

★**RS-82** - **4c. / EXCISE TAX** on the "Series of 1897"one-eighth pound **RS-71**for the March 1943 Budget, roller cancelled **50-E** by the Toronto Excise Office

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File path is [c:\ MS - STAMPS \ RS_STAMPS \ 1897-1908 \ 1-8 pound - black],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
January 7th 2014, JBH